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Expense Categories

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Office expenses	Α
Expenses related to volunteers	В
Expenses related to travel	С
Expenses related to advertising	D
Expenses related to paid staff	E
Expenses related to consultants	F
Expenses related to polling	G
Expenses related to special events	Н
** Goods and services provided in kind for which money would otherwise have been paid	1
Other miscellaneous expenses	J

** NRS 294A.362 requires "In Kind" contributions and expenses to be reported on a separate form, which is attached.

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HAMMIND CONTRIBUTIONS AND EXPENSES REPORT

NRS 294A.362 REQUIRES IN KIND CONTRIBUTIONS AND EXPENSES TO BE REPORTED SEPARATELY. REPORT ALL IN KIND CONTRIBUTION AND EXPENSES ON THE FOLLOWING PAGES.

IN KIND CONTRIBUTION IS DEFINED AS THE VALUE OF SERVICES PROVIDED IN KIND FOR WHICH MONEY WOULD HAVE OTHERWISE BEEN PAID.

In kind contributions and expenses include: paid polling and resulting data, paid direct mail, paid solicitation by telephone, any paid paraphernalia that was printed or otherwise produced to promote a campaign and the use of paid personnel to assist in a campaign. An in kind contribution may also include, but is not limited to: goods and services such as billboards, office space, printing, food and beverage and yard signs.

The donor of in kind contributions shall furnish to the recipient (candidate or other person), a written statement setting forth the actual cost of those services or the fair market value within 30 days after the time he furnishes those services. (NAC 294A.043)

Examples of in kind contributions: (1) A person contributes billboard space and does not charge the candidate. The candidate would report the fair market value or actual cost of the billboard space as an in kind contribution; (2) A person pays for the printing cost of political signs for a candidate. The candidate would report the actual cost or fair market value of printing the signs as an in kind contribution.

Example of in kind expenses: (1) A person contributes the use of a large room to a candidate as an in kind contribution. Once the candidate utilizes the room it becomes an in kind expense to be reported.

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